

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 28.45

EVIDENCE OF EXPORTATION AND USE

§ 28.40 Evidence of exportation: distilled spirits and wine.

The exportation of any shipment of distilled spirits or wine may be evidenced by:

- (a) A copy of the export bill of lading (§ 28.250); or
- (b) A copy of the railway express receipt (§ 28.251); or
- (c) A copy of the air express receipt (§ 28.252); or
- (d) A copy of the through bill of lading where exportation is to a contiguous foreign country (§ 28.250); or
- (e) A certificate by the export carrier, as provided for in § 28.253.

(72 Stat. 1334, 1335, 1336, 1362, 1380; 26 U.S.C. 5053, 5055, 5062, 5214, 5362)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; T.D. TTB-8, 69 FR 3831, Jan. 27, 2004]

§ 28.41 Evidence of lading for use on vessels or aircraft: distilled spirits and wine.

The lading of distilled spirits or wine for use on vessels or aircraft may be evidenced by submission of a receipt procured under the provisions of § 28.268.

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 201, Pub. L. 85-859; 72 Stat. 1362, as amended, 1380, as amended (26 U.S.C. 5214, 5362))

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.42 Evidence of deposit.

The deposit of distilled spirits in a customs bonded warehouse or distilled spirits and wines in a foreign-trade zone with benefit of drawback may be evidenced by a copy of the transportation bill of lading obtained under the provisions of § 28.250.

(48 Stat. 999, as amended, 84 Stat. 1965; 19 U.S.C. 81c, 26 U.S.C. 5066)

[T.D. 7112, 36 FR 8580, May 8, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

§ 28.43 Evidence of exportation and lading for use on vessels and aircraft: beer.

(a) *Exportation.* The exportation of beer to a foreign country or possession will be fully evidenced by any of the following documents:

(1) Customs certification of lading and clearance on Form 1582-B (5130.6) or Form 1689 (5130.12) under subpart M of this part; or

(2) For shipment to the armed forces, certification by a military officer on Form 1582-B (5130.6) or Form 1689 (5130.12) under § 28.275; or

(3) A bill of lading (§ 28.250), a railway express receipt (§ 28.251), or an air express or air freight bill of lading (§ 28.252), when such bills of lading or receipt show exportation to a foreign country or possession; or

(4) A certificate issued by an export carrier under § 28.253 attesting to exportation to a foreign country or possession; or

(5) A landing certificate issued by an official of the country or possession where the beer has actually landed; or

(6) Any other evidence of exportation approved by the appropriate TTB officer.

(b) *Use as supplies on vessels and aircraft.* The lading of beer for use on vessels or aircraft will be fully evidenced by:

(1) For fishing vessels only, customs certification of lading and use on Form 1582-B (5130.6) or Form 1689 (5130.12) under § 28.23; or

(2) Customs certification of lading on Form 1582-B (5130.6) or Form 1689 (5130.12) under §§ 28.264 or 28.282; or

(3) Any other evidence of exportation approved by the appropriate TTB officer.

(Sec. 309, Tariff Act of 1930, 46 Stat. 690, as amended (19 U.S.C. 1309); sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1335, as amended (26 U.S.C. 5053, 5055))

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986, as amended by T.D. TTB-8, 69 FR 3832, Jan. 27, 2004]

RETENTION OF RECORDS

§ 28.45 Retention of records.

File copies of forms required by this part to be retained by any proprietor